

SENATE BILL 2023  
By Cooper

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 6, Part 3, relative to sales and use taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by adding the following language as a new, appropriately designated section:

**§ 67-6-393.** Notwithstanding any provision of this chapter or any other law to the contrary, energy purchased by an engineering development center affiliated with an air force base located in this state shall be exempt from tax imposed by this chapter to the extent that such energy is used primarily for one (1) or more projects performed at the engineering development center and funded by the U. S. Department of Defense.

SECTION 2. This act shall take effect July 1, 2005, the public welfare requiring it.